

**§ 25.7701-1 Tax return preparer.**

(a) *In general.* For the definition of a tax return preparer, see § 301.7701-15 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78452, Dec. 22, 2008]

**PART 26—GENERATION-SKIPPING  
TRANSFER TAX REGULATIONS  
UNDER THE TAX REFORM ACT OF  
1986**

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26.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.

26.6696-1 Claims for credit or refund by tax return preparers.

26.7701-1 Tax return preparer.

AUTHORITY: 26 U.S.C. 7805 and 26 U.S.C. 2663.

Section 26.2632-1 also issued under 26 U.S.C. 2632 and 2663.

Section 26.2642-4 also issued under 26 U.S.C. 2632 and 2663.

Section 26.2642-6 also issued under 26 U.S.C. 2642.

Section 26.2662-1 also issued under 26 U.S.C. 2662.

Section 26.2663-2 also issued under 26 U.S.C. 2632 and 2663.

Section 26.6060-1 also issued under 26 U.S.C. 6060(a).

Section 26.6081-1 also issued under the authority of 26 U.S.C. 6081(a).

Section 26.6109-2 also issued under 26 U.S.C. 6109(a).

Section 26.6695-1 also issued under 26 U.S.C. 6695(b).

EDITORIAL NOTE: At 74 FR 5105, Jan. 29, 2009, the authority citation to part 26 was amended; however, a portion of the amendment could not be incorporated due to inaccurate amendatory instruction.

SOURCE: T.D. 8644, 60 FR 66903, Dec. 27, 1995, unless otherwise noted.

**§ 26.2600-1 Table of contents.**

This section lists the captions that appear in the regulations under sections 2601 through 2663.

**§ 26.2601-1 Effective dates.**

(a) Transfers subject to the generation-skipping transfer tax.

(1) In general.

(2) Certain transfers treated as if made after October 22, 1986.

(3) Certain trust events treated as if occurring after October 22, 1986.

(4) Example.

(b) Exceptions.

(1) Irrevocable trusts.

(2) Transition rule for wills or revocable trusts executed before October 22, 1986.

(3) Transition rule in the case of mental incompetency.

(4) Retention of trust's exempt status in the case of modifications, etc.